
By: **Chairman, Education, Health, and Environmental Affairs Committee**
(By Request - Departmental - Labor, Licensing and Regulation)

Introduced and read first time: January 23, 2003

Rules suspended

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **Certified Public Accountancy - Examinations**

3 FOR the purpose of requiring the State Board of Public Accounting to adopt certain
4 regulations that establish the passing score for a certain licensing examination;
5 and repealing a certain passing score for the examination.

6 BY repealing and reenacting, with amendments,
7 Article - Business Occupations and Professions
8 Section 2-305
9 Annotated Code of Maryland
10 (2000 Replacement Volume and 2002 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
12 MARYLAND, That the Laws of Maryland read as follows:

13 **Article - Business Occupations and Professions**

14 2-305.

15 (a) An applicant who otherwise qualifies for a license is entitled to be
16 examined as provided in this section.

17 (b) The Board shall give examinations to applicants at least twice a year, at
18 the times and places that the Board determines.

19 (c) The Board shall give each qualified applicant notice of the time and place
20 of examination.

21 (d) (1) The Board shall give the examination prepared by the American
22 Institute of Certified Public Accountants or an equivalent examination as determined
23 by the Board.

24 (2) The Board may use the services of the American Institute of Certified
25 Public Accountants to prepare or grade an examination. If the Board uses the services

1 of the Institute, the Board may accept as final the grades that the Institute
2 determines.

3 (3) The Board may use the services of any person whom the Board
4 considers appropriate to proctor an examination.

5 (e) The BOARD SHALL ADOPT REGULATIONS THAT ESTABLISH THE passing
6 score for an examination [shall be 75% on each part].

7 (f) (1) The Board shall mail to each applicant notice of the applicant's
8 examination score.

9 (2) Any applicant who requests an appointment within 60 days after the
10 date on which the notice is mailed may review the applicant's answers to the
11 examination.

12 (g) (1) If the Board uses the services of the American Institute of Certified
13 Public Accountants to grade an examination, the Board may send the examination
14 answers to the Institute by mail or by a private delivery service.

15 (2) If the Board sends out examination answers for grading in
16 accordance with paragraph (1) of this subsection, the Board is not liable for the loss or
17 destruction of any of the examination answers while the answers are out of the
18 possession of the Board.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 2003.